



General Assembly

January Session, 2011

Proposed Bill No. 548

LCO No. 1961

Referred to Committee on Public Safety and Security

Introduced by:

SEN. STILLMAN, 20th Dist.

REP. RITTER E., 38th Dist.

(By Request)

**AN ACT CONCERNING AN EXEMPTION FROM THE SALES TAX FOR
AUCTION SALES MADE DURING A FUNDRAISING EVENT HELD BY
A NONPROFIT ORGANIZATION.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the general statutes be amended to exclude from sales tax all
- 2 sales of tangible personal property by a professional auctioneer hired
- 3 by a nonprofit organization to work at a fundraising or social event.

Statement of Purpose:

To expand the sales tax exemption for sales by a nonprofit corporation to include sales of tangible personal property by an auctioneer hired by the nonprofit corporation to conduct an auction at a fundraising or social event.